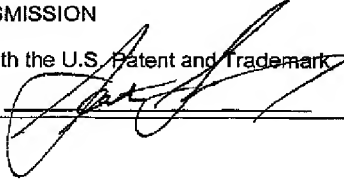


CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:
Date: February 5, 2007 Name: Gustavo Siller, Jr. Signature: 

Our File No. 9281-4769
Client Reference No. J US03021

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Katsutoshi Suzuki)
Serial No. 10/776,890)
Filing Date: February 10, 2004)
For: Electroacoustic Transducer, And)
Electronic Device Using The Same)

AMENDMENT AND REPLY PURSUANT TO 37 C.F.R. § 1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

In response to the non-final Office Action mailed January 3, 2007,
please reconsider the following remarks. Remarks begin on page 8 of this
paper.